COMBINED DECLARATION AND POWER OF ATTORNEY FILED WITH U.S. DESIGNATED OFFICE UNDER 35 U.S.C. 371(c)(4)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled TWO-WAY COMMUNICATIONS DEVICE HAVING A SINGLE TRANSDUCER, described and claimed in international application number PCT/US2004/037409, filed 10 November 2004 (10.11.2004), which I have reviewed and for which I solicit a United States patent.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Sec. 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Sec. 119(a)-(d) or Sec. 365(b) of any foreign application(s) for patent or inventor's certificate or Sec. 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed: NONE.

I hereby claim the benefit under Title 35, United States Code, Sec. 119(e) of any United States provisional application listed below:

| Provisional Application No. | Filing Date |
|-----------------------------|------------------|
| 60/519,195 | 11 November 2003 |

I hereby claim the benefit under Title 35, United States Code, Sec. 120 or §365 (c) of any PCT international application designating the United States of America listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Sec. 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Sec. 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application: NONE.

Docket No.: 5869-48

I hereby appoint the attorneys or agents associated with Customer No. 20575 to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with the above application.

Direct all telephone calls to Stephen S. Ford at (503) 222-3613 and send all correspondence to the following address associated with Customer No. 20575:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Masahisa Masuda

| - | |
|----------------------|--------------|
| Inventor's signature | MAY. 1. 2006 |
| | (Date) |

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Docket No.: 5869-48